

# Agenda of Public Hearing

## The Board of Trustees Seguin ISD

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A Public Hearing of the Board of Trustees of Seguin ISD will be held December 15, 2020, beginning at 6:30 PM in the Board Room, 1221 E Kingsbury, Seguin, TX 78155.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

1. Call to Order
  - A. Establish Quorum
2. Public hearing to receive the Annual Financial Management Report regarding the District's 2019-2020 Financial Integrity Rating System (FIRST) rating of Superior based on the school year 2018-2019 data. 2

The public is further invited to address questions or comments to the Staff and Board of Trustees at the Public Hearing.

3. Adjourn

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

2019-2020 Ratings based on school year 2018-19 data.

Scoring system is based on a series of indicators (questions)

A – Superior Achievement	Score 90 - 100
B – Above Standard Achievement	Score 80 - 89
C – Standard Achievement	Score 60 - 79
F – Substandard Achievement	Score below 60

# **SEGUIN I.S.D.**

## **Financial Integrity Rating System of Texas (FIRST REPORT)**

### **THE INDICATORS**

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 1:**

Was the annual financial report filed within 30 days after the TEA set deadline of November 27<sup>th</sup>?

### **RESPONSE:**

Report was received by TEA on 11/06/19

### **SCORE:**

Passed

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 2.A:**

Was there an unmodified opinion in the annual financial report on the financial statements as a whole?

### **RESPONSE:**

For 2018-19, Seguin ISD received an unmodified, or clean, opinion.

### **SCORE:**

Passed

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 2.B:**

Did the external auditor report that the financial statements were free of any instances of material weaknesses in internal controls?

### **RESPONSE:**

The external auditor reported no material weaknesses in the audit report for Seguin ISD.

### **SCORE:**

Passed

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 3:**

Was the district in compliance with the payment terms of all debt agreements at fiscal year end?

### **RESPONSE:**

Debt payments were made within the requirements of bond covenants.

### **SCORE:**

Passed

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 4:**

Did the district make timely payments to Teachers Retirement System, Texas Workforce Commission, Internal Revenue Service, and other government agencies?

### **RESPONSE:**

All reports and payments were submitted timely to governmental entities.

### **SCORE:**

Passed

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

**INDICATOR 5:**

This indicator is not being scored.

**RESPONSE:**

n/a

**SCORE:**

n/a

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 6:**

Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures?

### **RESPONSE:**

Seguin ISD had sufficient cash and investments in the General Fund.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### INDICATOR 7:

Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?

### RESPONSE:

Current Assets	\$55,742,582
Current Liabilities	\$16,960,775
Ratio:	3.2866

Current assets were sufficient to cover current liabilities.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### INDICATOR 8:

Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?

### RESPONSE:

Long Term Liabilities	\$141,888,392
Total Assets	\$195,526,002
Ratio:	0.7257

Assets were sufficient to cover liabilities.

**SCORE:** *(maximum possible score: 10 points)*

6 Points *(points reduction due to Net Pension Liability new reporting requirement)*

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### INDICATOR 9:

Did the school district's general fund revenues equal or exceed expenditures?

### RESPONSE:

Total Revenue	\$62,534,381
Total Expenditures	<u>\$60,581,648</u>
Net Result of Operations	\$ 1,952,733

Revenues were sufficient to cover expenditures.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 10:**

Was the debt service coverage ratio sufficient to meet the required debt service?

### **RESPONSE:**

Resources were sufficient to meet required debt service.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 11:**

Was the district's administrative cost ratio less than the threshold ratio?

### **RESPONSE:**

Acceptable Administrative Cost Ratio	10.000%
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Seguin ISD Administrative Cost Ratio	9.97%
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Seguin ISD's administrative cost ratio was less than the threshold.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 12:**

Did the school district not have a 15% decline in the students to staff ratio over 3 years?

### **RESPONSE:**

Seguin ISD did not have a decline in its ratio of students to staff that was outside the acceptable range.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### INDICATOR 13:

Did the comparison of PEIMS data to like information in the annual financial report result in a variance of less than 3% of expenditures per function?

### RESPONSE:

Sum of Differences	\$147
Expenditures	\$61,408,860

The PEIMS financial data submitted by Seguin ISD to TEA had an insignificant variance in comparison to the data published in the annual financial report. The variance is due to system rounding.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 14:**

Did the external auditor indicate the financial statements were free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?

### **RESPONSE:**

The Seguin ISD annual financial report indicated no material noncompliance.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **INDICATOR 15:**

Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an overall allocation of Foundation School Program funds as a result of a financial hardship?

### **RESPONSE:**

Seguin ISD had no adjusted repayment schedule.

**SCORE:** *(maximum possible score: 10 points)*

10 Points

# SEGUIN I.S.D.

Financial Integrity Rating System of Texas (FIRST REPORT)

## Seguin ISD FIRST Results for 2019

**A – Superior Achievement**

**96 Points** *(maximum possible score: 100 points)*

# **SEGUIN I.S.D.**

## **Financial Integrity Rating System of Texas (FIRST REPORT)**

### **PRIOR YEAR COMPARISON**

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

<u>INDICATOR</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
1	PASS	PASS	PASS	PASS
2.A	PASS	PASS	PASS	PASS
2.B	PASS	PASS	PASS	PASS
3	PASS	PASS	PASS	PASS
4	PASS	PASS	PASS	PASS
5	n/a	n/a	PASS	PASS
6	10	10	10	6
7	10	10	10	10
8	6	6	6	8
9	10	10	10	10
10	10	10	10	10
11	10	10	10	10
12	10	10	10	10
13	10	10	10	10
14	10	10	10	10
15	10	10	10	10
<b>TOTAL SCORE</b>	<b>96</b>	<b>96</b>	<b>96</b>	<b>94</b>

# **SEGUIN I.S.D.**

## **Financial Integrity Rating System of Texas (FIRST REPORT)**

### **REQUIRED DISCLOSURE:**

**Reimbursements Received by the Superintendent and Board  
Members for Fiscal Year 2019**

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2019											
For the Twelve-Month Period											
Ended June 30, 2019											
	Superintendent	Board Members									
Description	Dr. Matthew Gutierrez	Benito Amador	Denise Crettenden	Ishmael Flores	Alejandro Guerra	John Holt	Linda Duncan	Carl Jenkins	Elaina Reihl	Glenda Moreno	Cinde Thomas-Jimenez
Meals	1,142.25	-	-	-	39.00	93.00	-	-	-	-	-
Lodging	4,438.92	-	-	-	552.63	762.84	-	-	-	-	-
Transportation	2,623.37	-	-	-	221.40	201.10	-	-	-	141.24	85.62
Registration	4,694.95	199.75	249.75	50.00	624.75	425.00	249.75	249.75	50.00	249.75	199.75
Other	29.90	-	-	-	-	-	-	-	-	-	24
<b>Total</b>	<b>\$ 12,959.39</b>	<b>\$ 199.75</b>	<b>\$ 249.75</b>	<b>\$ 50.00</b>	<b>\$ 1,437.78</b>	<b>\$ 1,481.94</b>	<b>\$ 249.75</b>	<b>\$ 249.75</b>	<b>\$ 50.00</b>	<b>\$ 390.99</b>	<b>\$ 285.37</b>

# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2018

For the Twelve-Month  
Period

Ended June 30, 2019                      \$0.00

**Note-Compensation does not include business revenues from the superintendent's livestock or agricultural livestock or agricultural based activities on a ranch or farm. Revenues generated from a family business that have no relationship to school district business are not disclosed.**

### Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) in Fiscal Year 2018

For the Twelve-Month  
Period

Ended June 30, 2019                      None

**Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. (Any gifts received by their immediate family as described in Government Code, Chapter 573, Subchapter B, Relationships by Consanguinity or by Affinity are reported under the applicable school official.)**

### Business Transactions Between School District and Board Members for Fiscal Year 2018

For the Twelve-Month  
Period

Ended June 30, 2019                      None

**Note - The summary amounts reported under this disclosure do not duplicate the items disclosed in the summary schedule of reimbursements received by board members.**

**Other Information. None**

# **SEGUIN I.S.D.**

## **Financial Integrity Rating System of Texas (FIRST REPORT)**

### **REQUIRED DISCLOSURE:**

**Local Government Officer Conflicts Disclosure Statement**

**LOCAL GOVERNMENT OFFICER  
CONFLICTS DISCLOSURE STATEMENT**

**FORM CIS**

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

**OFFICE USE ONLY**

Date Received

1 Name of Local Government Officer

Carl Jenkins

2 Office Held

District 1 School Board Trustee

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

*NA*

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

*NA*

5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted \_\_\_\_\_ Description of Gift *NA*

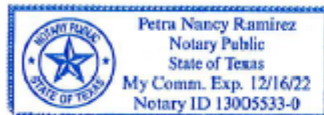
Date Gift Accepted \_\_\_\_\_ Description of Gift *NA*

Date Gift Accepted \_\_\_\_\_ Description of Gift *NA*

(attach additional forms as necessary)

6 AFFIDAVIT

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.



*[Signature]*  
Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Carl Jenkins, this the 17 day of November, 2020, to certify which, witness my hand and seal of office.

*[Signature]* Petra Nancy Ramirez Notary Public  
Signature of officer administering oath Printed name of officer administering oath Title of officer administering oath

**LOCAL GOVERNMENT OFFICER  
CONFLICTS DISCLOSURE STATEMENT**

**FORM CIS**

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**OFFICE USE ONLY**

Date Received

1 Name of Local Government Officer

Alejandro Guerra

2 Office Held

District 2 School Board Trustee

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

*NA*

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

*NA*

5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted \_\_\_\_\_ Description of Gift *NA*

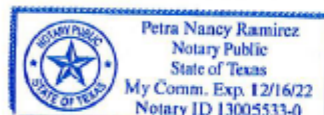
Date Gift Accepted \_\_\_\_\_ Description of Gift *NA*

Date Gift Accepted \_\_\_\_\_ Description of Gift *NA*

(attach additional forms as necessary)

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*[Signature]*  
Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Alejandro Guerra, this the 17 day of November, 2020, to certify which, witness my hand and seal of office.

*[Signature]* Petra Nancy Ramirez Notary Public  
Signature of officer administering oath Printed name of officer administering oath Title of officer administering oath

**LOCAL GOVERNMENT OFFICER  
CONFLICTS DISCLOSURE STATEMENT**

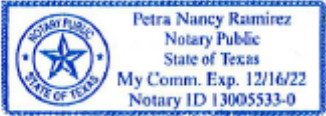
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1 Name of Local Government Officer  Cinde Thomas-Jimenez	Date Received
2 Office Held  District 3 School Board Trustee	
3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code  MA	
4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.  MA	
5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).  Date Gift Accepted _____ Description of Gift <u>MA</u> Date Gift Accepted _____ Description of Gift <u>N/A</u> Date Gift Accepted _____ Description of Gift <u>N/A</u>  (attach additional forms as necessary)	

**6 AFFIDAVIT**

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.




Petra Nancy Ramirez  
Notary Public  
State of Texas  
My Comm. Exp. 12/16/22  
Notary ID 13005533-0

  
 Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Cinde Thomas-Jimenez, this the 17 day of November, 2020, to certify which, witness my hand and seal of office.

  
 Signature of officer administering oath

Petra Nancy Ramirez  
Printed name of officer administering oath

Notary Public  
Title of officer administering oath

**LOCAL GOVERNMENT OFFICER  
CONFLICTS DISCLOSURE STATEMENT**

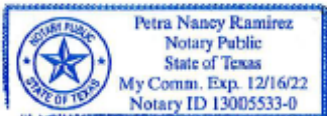
**FORM CIS**

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1 Name of Local Government Officer  Linda Duncan	Date Received
2 Office Held  District 4 School Board Trustee	
3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code  KWED / Seguin Daily News	
4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.  Linda Duncan - On Air Personality Programming / Sales <sup>Employed at KWED / Seguin Daily News</sup> DBA KWED 1AM DBA Seguin Daily News	
5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).  Date Gift Accepted <u>N/A</u> Description of Gift <u>N/A</u> Date Gift Accepted <u>N/A</u> Description of Gift <u>N/A</u> Date Gift Accepted <u>N/A</u> Description of Gift <u>N/A</u>  (attach additional forms as necessary)	

**6 AFFIDAVIT**

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.




Petra Nancy Ramirez  
Notary Public  
State of Texas  
My Comm. Exp. 12/16/22  
Notary ID 13005533-0

  
 Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Linda Duncan, this the 17 day of November, 2020, to certify which, witness my hand and seal of office.

  
 Signature of officer administering oath

Petra Nancy Ramirez  
Printed name of officer administering oath

Notary Public  
Title of officer administering oath

**LOCAL GOVERNMENT OFFICER  
CONFLICTS DISCLOSURE STATEMENT**

**FORM CIS**

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**OFFICE USE ONLY**

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

Date Received

1 Name of Local Government Officer

Denise Crettenden

2 Office Held

District 5 School Board Trustee

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

Red Spoon Productions

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

Self - General Partner - Red Spoon Productions

5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted N/A Description of Gift \_\_\_\_\_

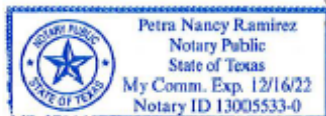
Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_

Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_

(attach additional forms as necessary)

6 AFFIDAVIT

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.



*Denise Crettenden*

Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Denise Crettenden, this the 17 day of November, 2020, to certify which, witness my hand and seal of office.

*[Signature]*

Petra Nancy Ramirez

Printed name of officer administering oath

Notary Public

Title of officer administering oath

**LOCAL GOVERNMENT OFFICER  
CONFLICTS DISCLOSURE STATEMENT**

**FORM CIS**

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**OFFICE USE ONLY**

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

Date Received

1 Name of Local Government Officer

Benito Amador

2 Office Held

District 6 School Board Trustee

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

NONE

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

N/A

5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted N/A Description of Gift N/A

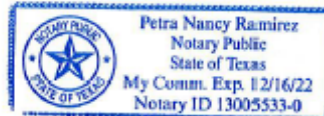
Date Gift Accepted N/A Description of Gift N/A

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(attach additional forms as necessary)

6 AFFIDAVIT

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*Benito Amador*

Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Benito Amador, this the 17 day of November, 2020, to certify which, witness my hand and seal of office.

*[Signature]*

Petra Nancy Ramirez

Printed name of officer administering oath

Notary Public

Title of officer administering oath

**LOCAL GOVERNMENT OFFICER  
CONFLICTS DISCLOSURE STATEMENT**

**FORM CIS**

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This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

**OFFICE USE ONLY**

Date Received

1 Name of Local Government Officer

Glenda Moreno

2 Office Held

District 7 School Board Trustee

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

Lowstar Home Solutions - Carlos Moreno, owner - Mother of Carlos.  
Gamebreaker - Daniel Moreno - Sales Representative - Mother of Daniel

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

Carlos Moreno - Son  
Daniel Moreno - Son

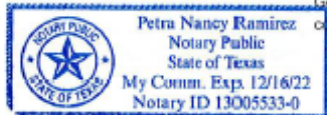
5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

~~Date Gift Accepted \_\_\_\_\_ Description of Gift NIA~~  
~~Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_~~  
~~Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_~~

(attach additional forms as necessary)

6 AFFIDAVIT

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.



Glenda R. Moreno

Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Glenda Moreno, this the 8 day of December, 2020, to certify which, witness my hand and seal of office.

[Signature]  
Signature of officer administering oath

Petra Nancy Ramirez  
Printed name of officer administering oath

Notary Public  
Title of officer administering oath

# **SEGUIN I.S.D.**

**Financial Integrity Rating System of Texas (FIRST REPORT)**

## **REQUIRED DISCLOSURE:**

**Official 2019-2020 FIRST Report from TEA**



Financial Integrity Rating System of Texas

## 2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA - DISTRICT STATUS DETAIL

Name: **SEGUIN ISD(094901)**

Publication Level 1: 8/6/2020 9:26:37 AM

Status: **Passed**

Publication Level 2: 8/6/2020 11:17:34 AM

Rating: A = Superior

Last Updated: 8/6/2020 11:17:34 AM

District Score: 96

Passing Score: 60

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	3/30/2020 1:23:37 PM	Yes
2	Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.		
2.A	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	3/30/2020 1:23:37 PM	Yes
2.B	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)</u>	3/30/2020 1:23:37 PM	Yes

3	<p><u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u></p>	3/30/2020 1:23:37 PM	Yes
4	<p><u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?</u></p>	3/30/2020 1:23:38 PM	Yes
5	<p>This indicator is not being scored.</p>		
			1 Multiplier Sum

6	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)</u>	3/30/2020 1:23:38 PM	10
7	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u>	3/30/2020 1:23:39 PM	10
8	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below.</u>	3/30/2020 1:23:39 PM	6
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u>	3/30/2020 1:23:39 PM	10

10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	3/30/2020 1:23:43 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	3/30/2020 1:23:43 PM	10
12	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)</u>	3/30/2020 1:23:44 PM	10

13	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?</u>	3/30/2020 1:23:48 PM	10
14	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	3/30/2020 1:23:49 PM	10
15	<u>Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</u>	3/30/2020 1:23:49 PM	10
			96 Weighted Sum
			1 Multiplier Sum
			96 Score <sup>37</sup>

## DETERMINATION OF RATING

A.	Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? If so, the school district's rating is F for <b>Substandard Achievement</b> regardless of points earned.	
B.	Determine the rating by the applicable number of points. (Indicators 6-15)	
	A = Superior	90-100
	B = Above Standard	80-89
	C = Meets Standard	60-79
	F = Substandard Achievement	<60
<p>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</p>		

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# SEGUIN I.S.D.

## Financial Integrity Rating System of Texas (FIRST REPORT)

### **REQUIRED DISCLOSURE:**

**Superintendent's Employment Contract**

[https://www.seguin.k12.tx.us/upload/page/0141/2020-2021%20FTP/CG\\_11-17-20%20Supt%20Contract.pdf](https://www.seguin.k12.tx.us/upload/page/0141/2020-2021%20FTP/CG_11-17-20%20Supt%20Contract.pdf)

# **SEGUIN I.S.D.**

## **Financial Integrity Rating System of Texas (FIRST REPORT)**

### **QUESTIONS**

**(Contact Tony Hillberg, Chief Financial Officer)**

**(830) 401-8605**

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